

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
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December 8, 2008 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the November 17, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the November 17, 2008 Board Meeting

4. Declaration of Conflicts of Interest

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5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda item 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

| | |
|--|--------------------------------------|
| H & S Accounting LLC | A.C.T. Financial Services PLLC |
| Partner: Yogendra Jain 13376-E | Partner: Marion F. Child 14369-E |
| DCM Accounting LLC | JC Grason of Mesa LLC |
| Partner: Deborah C. Michalowski 15153-E | Partner: Teresa Gonzales 5509-R |
| Kierland Accounting & Tax Services LLC | Paddy Tax & Consulting LLC |
| Partner: John T. Dallmus 10699-E | Partner: Elaine Jordan Paddy 10578-E |
| Darrin J. Riley CPA PLC | Elwood & Brown CPA's PLC |
| Partner: Darrin Riley 11047-E | Partners: Jeffrey D. Brown 8196-E |
| | Ronald S. Elwood 7789-E |
 - b. Recommended for Registration of PC's for the following Applicants (Meet the requirements of A.R.S. § 32-734):

| | |
|------------------------------------|-----------------------------------|
| A C Clifford CPA PC | Shoemaker CPA PC |
| Partner: Albert C. Clifford 4297-E | Partner: Teresa Shoemaker 12716-R |
| Audrey D. Spence CPA PC | Carol A. Mulloy CPA PC |
| Partner: Audrey D. Spence 10888-E | Partner: Carol A. Mulloy 8508-R |
 - c. Recommended for Firm Name Change:

| | |
|-------------------------------|---------------------------------------|
| Lois G. Moore, CPA | Direct Accounting Solutions LLC |
| Matrix Capital PC 1217-C | Hughes Accounting Services LLC 2552-L |
| Partner: Lois G. Moore 4648-E | Partner: Jandy Hughes 9107-R |
| Discount CPA | |
| Kurt M. Huzar, CPA 5879-S | |
| Partner: Kurt M. Huzar 8642-E | |
 - d. Request for Firm Cancellation – Do not wish to renew:

| | |
|--|---------------------------------------|
| Woods & Dwyer PLC | Preston Parker CPA PC 977-C |
| Partner: Thomas R. Woods 4661-E | Partner: George Preston Parker 8791-R |
| Skinner, Tameron & Company LLP 563-B | |
| Partner: Joseph A. Tameron 5904-E | |
 - e. Recommended for Cancellation of Certificate per registrant's request not to renew:

| | |
|------------------------------|-------------------------|
| Kimberly K. Alexander 6933-E | A. Donald Chaney 1591-E |
| Barbara J. Freitas 7242-E | Heather Fox 12809-E |

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- f. Recommended for Reissuance of Certificate because of Name Change:
- | | |
|-------------------------------------|-------------------------------------|
| Shannon Donovan (Serafin) 13632-E | Christine M. Barber (Ozaeta) 6816-E |
| Holly Sue Invie (Meyer) 6653-E | Brice K. Nuessle (Rhee) 13646-E |
| Katherine W. Eager (Flores) 13965-E | Larissa A. Todd (Charais) 12853-E |
| Megan Mandel (Romo) 14886-E | |
- g. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|-------------------------|--------------------|
| Tahir M. Alhassan | Brad Alto |
| Scott R. Blaser | Randy G. Brammer |
| Jenny Xiaoyan Cai | Matthew T. Collins |
| Brytni R. Clutter | Ryan N. Cross |
| Mary K. Gilbaugh | Gregory Goldsand |
| Holly Marie Griffus | Kelly J. Hampton |
| Leigh Hewer | Josh Haskett |
| Sabrina Soyoung Hur | Florence M. Jones |
| Linnette D. Klinedinst | Kelly D. Langdon |
| Remy Lesueur | Rob Paull |
| Vanessa Radick Makridis | S. C. TeSelle |
| Blake C. Udall | Zaynah S. Vohra |
| Benjamin Y. Weisenberg | Richard Weisenberg |
- h. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
- Mitchell Robinaugh - Colorado
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- | | |
|-------------------------------|---------------------------------|
| Tamara K. Agader – Hawaii | James Logan Best – Ohio |
| Steve Briggs – Nevada | Donna Joanne Flugstad – Montana |
| John C. Gordon – Ohio | Jared M. Hansen – Utah |
| Rebecca J. Haugeberg – Alaska | Steven J. Markovich – Montana |
| Alan E. Meyer - New Jersey | Lawrence Prudhomme – Michigan |
| Kate Lynn Spiegel – Wisconsin | Gail D. Reese - New Mexico |
| Yong Zhu - New Jersey | Kent D. Worley - Illinois |

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- j. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Jared M. Frost – California

Lee Adam Gentry - New Mexico

- k. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Nicholas Richard Arambula

Ryan Magruder Beall

Adam Lawrence Benson

Henry Palmer Brandt IV

Kevin Edward Brown

Gemmalyn Abella Gaddini

Larysa O. Gamble

Izedeen Saif Hammouri

Bradley R. Hoge

Daniel M. Holic

Christine Young Johnson

Eric S. Kelley

Anthony Michael Marasa

James Mathew

Thomas Pickrell McWilliams

Marshall William Kirk Mortley

Trevor Jonathan Palmer

Anna Perekotiy

Lisa Marie Piergallini

Evan George Schroedel

Jennifer Jean Schulz

Sonia Patricia Soto Vega

Hayley Michelle Spainhour

Brittany Kathryn Spake

Peter Francis Speers

Geoffrey Cong Khanh Tran

Keith Alan Tyler

Alberto Michael Gonzalez

Duong Vovan

Diane Lucia Watson

Deborah Ann Williams

Joseph Edward Zinger

- l. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Clancy & Co PLLC 1098-L

Rauch Hermanson & Everroad Ltd 292-C

Horne LLP 1183-B

Curosh & Williams Ltd 722-C

Price Kong & CO 599-C

Ligget, Timothy H., CPA 5359-S

Satz, Craig CPA PC 979-C

Frost, Stephens & Company PC 131-C

Cochran, Chris PC 485-C

Reidy Company PC 2298-C

Eckelbert & Wienshienk PC 2001-C

Mather, Michael CPA PLLC 2616-L

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Five-Year Rule Review
- c. Agency Operations
- d. NASBA
- e. Legislative Update

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-12 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2009.028

The Accounting and Auditing Standards Committee recommended that the Board close the file.

8. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2009.031

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

9. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2009.011
- b. File No. 2009.033
- c. File No. 2009.035

10. Initial Analysis

- a. Board to review documents and letter from the Department of the Treasury (IRS) to determine whether to open initial analysis or investigation file and/or take disciplinary action.

11. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel file/issues: File No. 2009.011; 2007.060 and Lowell T. Larson.

12. Review Complaint Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 13 and 14 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

13. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

14. Items for Board Review, Discussion and Legal Action

a. Settlement Offer

Board to review and consider proposed settlement offer. Board may vote to accept offer and vacate the administrative hearings scheduled for December 16, 18 and 19, 2008, respectively.

- i. File No. 2007.107; Dusseau, Kenneth, PC
- ii. File No. 2008.089; Pardo, Lawrence, PC
- iii. File Nos. 2009.004; 2009.008; 2009.010; 2009.012 & 2009.030; Wise, Danny

b. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

- i. File No. 2008.006; Ligget, Timothy

c. Update on status of investigative file

- i. File No. 2007.060; Olsen, Alfred

d. Failure to Respond - A.R.S. § 32-741(A)(9) & (15):

- i. File No. 2009.015; Davis, Michael A.

e. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721

Brian T. Groark
Heidi Hintze
Don C. Larson
Cynthia J. Smith

f. Application for the Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723

Aaron Christopher Van Winkle

g. Application for Certification by Reciprocity/Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726

Jonathan M. Poppel – Connecticut (Gary Fleming conflicted)
Joshua D. Means – Illinois

- h. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Arthur John Hunter 2199-E
Judith Michael Harder 5464-E
- i. Request for a NTS Extension
Thomas Waier
Nancy J. Roberts
- j. Request for a Inactive Status – A.R.S. § 32-730
Francis Joseph Brady 3291-R
John J. Annibal 11432-E

15. Summary of Current Events

16. Discussion of Items to be placed on future meeting agenda

17. Adjournment